



Quarterly Summary of State and Local Tax Revenue

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Taxes collected by State and local governments in the United States totaled \$141.5 billion during the 12 months ended with June 1975. This reflects an increase of \$11.3 billion, or 8.7 percent from a year earlier. State taxes amounted to \$80.1 billion, or 8.3 percent more than in the 12 months ended with June 1974. The yield of locally imposed taxes rose 9.1 percent to \$61.3 billion. Following is a summary by type of tax.

Type of tax	Amount (in millions of dollars) 12 months ended with June		Percent increase
	1975	1974	
Total.....	141,454	130,183	8.7
Property.....	51,792	48,836	6.1
Other than property.....	89,662	81,347	10.2
General sales and gross receipts.....	29,075	26,267	10.7
Motor fuel sales.....	8,317	8,234	1.0
Individual income.....	21,782	19,607	11.1
Motor vehicle and operators' licenses...	4,167	3,933	5.9
Corporation net income...	3,759	5,772	17.1
All other.....	19,532	17,534	11.6

Note: See text discussion of "Sources of Data and Limitations."

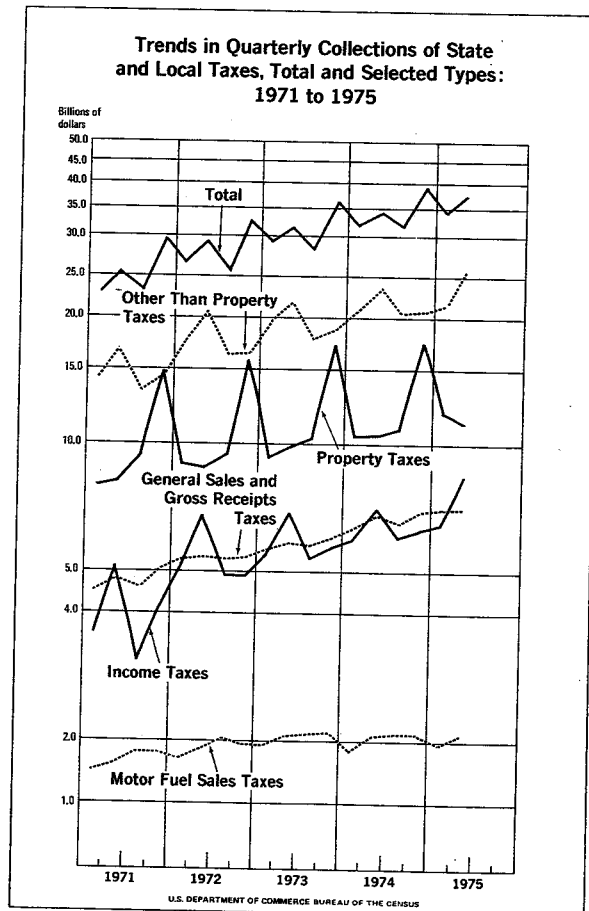
During the second quarter of calendar 1975, collections of State and local taxes amounted to \$37.1 billion. As compared with the corresponding quarter of 1974, this indicates a rise of \$2.8 billion, or 8.2 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1971.

Motor fuel sales taxes during the second quarter of 1975 were \$40 million higher than the same quarter of 1974. The percentage increase in motor fuel tax collections, from the first quarter to the second quarter 1975, is less than the percent gain during the same period in any year since 1971. Moreover, on a year-to-year comparison, motor fuel taxes for the 12-month period ending June 1975 increased by 1.0 percent from the 12-month period ending June 1974.

This is less than one-half the percentage increase experienced for the same period ended in June 1974 as compared with June 1973.

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding



or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual State collections for particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas for which data are available for the 12-month period ending March 1975. The table lists, in State order, each of these standard metropolitan statistical areas (SMSA's) which had a population of 500,000 or more in 1972; the component counties of such SMSA's; and all other county-type areas that had a 1972 population of 200,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively.)

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

CONCEPTS AND TERMINOLOGY

In this, as well as other Bureau of the Census reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1974 and State Government Finances in 1974. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1972-73.

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion involves selective sales taxes, such as those on cigarettes, liquor, and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Property tax collections during the first quarter 1975, as shown in table 1, are estimates based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,300 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey, covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (\pm) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Second Quarter of 1975 and Prior Periods

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1975:										
2d quarter.....	37,112	23,158	13,954	11,504	7,529	2,101	6,249	2,508	1,062	6,159
1st quarter.....	34,743	20,351	14,392	12,013	7,424	1,950	5,161	1,774	1,579	4,842
1974:										
4th quarter.....	38,508	18,547	19,961	17,585	7,206	2,118	5,328	1,268	709	4,294
3d quarter.....	31,091	18,068	13,023	10,690	6,916	2,148	4,044	1,209	817	4,267
2d quarter.....	34,286	21,464	12,822	10,572	7,127	2,061	5,375	2,167	1,050	5,934
1st quarter.....	31,453	19,283	12,170	10,496	6,712	1,878	4,876	1,505	1,555	4,431
1973:										
4th quarter.....	36,253	17,060	19,193	17,461	6,401	2,145	4,856	1,083	673	3,634
3d quarter.....	28,191	16,159	12,032	10,307	6,027	2,150	4,500	1,017	655	3,535
2d quarter.....	31,881	20,252	11,629	9,915	6,175	2,121	5,341	2,025	1,092	5,212
1st quarter.....	29,123	17,933	11,190	9,561	5,974	1,931	4,505	1,421	1,483	4,248
1972:										
4th quarter.....	32,542	14,826	17,716	16,156	5,482	1,955	4,034	905	601	3,409
3d quarter.....	25,968	14,678	11,290	9,670	5,253	2,037	4,097	857	636	3,418
2d quarter.....	29,539	18,780	10,759	9,102	5,510	1,872	5,402	1,718	983	4,952
1st quarter.....	26,536	15,914	10,622	9,175	5,251	1,703	3,927	1,254	1,361	3,865
1971:										
4th quarter.....	29,510	13,230	16,280	14,857	5,048	1,797	3,449	669	519	3,171
3d quarter.....	22,985	12,016	10,969	9,579	4,609	1,827	2,633	587	578	3,172
2d quarter.....	25,352	15,525	9,827	8,464	4,803	1,689	3,847	1,262	943	4,344
1st quarter.....	22,877	13,310	9,567	8,406	4,498	1,558	2,740	915	1,266	3,494
1970:										
4th quarter.....	26,277	11,377	14,900	13,653	4,354	1,650	2,658	623	507	2,832
3d quarter.....	19,773	10,762	9,011	7,737	4,055	1,707	2,299	591	541	2,843
2d quarter.....	24,288	14,436	9,852	8,566	4,394	1,590	3,443	1,416	927	3,952
1st quarter.....	21,240	12,627	8,613	7,546	4,185	1,479	2,714	955	1,175	3,186
12 MONTHS ENDING										
June 1975.....	141,454	80,124	61,330	51,792	29,075	8,317	21,782	6,759	4,167	19,562
March 1975.....	138,628	78,430	60,198	50,860	28,673	8,277	20,908	6,418	4,155	19,337
December 1974.....	135,338	77,362	57,976	49,343	27,961	8,205	20,623	6,149	4,131	18,926
September 1974.....	133,083	75,875	57,208	49,219	27,156	8,232	20,151	5,964	4,095	18,266
June 1974.....	130,183	73,966	56,217	48,836	26,267	8,234	19,607	5,772	3,933	17,534
March 1974.....	127,778	72,754	55,024	48,179	25,315	8,294	19,574	5,630	3,975	16,812
December 1973.....	125,448	71,404	54,044	47,244	24,577	8,347	19,202	5,546	3,903	16,629
September 1973.....	121,737	69,170	52,567	45,939	23,658	8,157	18,380	5,368	3,831	16,404
June 1973.....	119,514	67,689	51,825	45,302	22,884	8,044	17,977	5,208	3,812	16,287
March 1973.....	117,172	66,217	50,955	44,489	22,219	7,795	18,038	4,901	3,703	16,027
December 1972.....	114,585	64,198	50,387	44,103	21,496	7,567	17,460	4,734	3,581	15,644
September 1972.....	111,553	62,602	48,951	42,804	21,062	7,409	16,875	4,498	3,499	15,406
June 1972.....	108,570	59,940	48,630	42,713	20,418	7,199	15,411	4,228	3,441	15,160
March 1972.....	104,383	56,685	47,698	42,075	19,711	7,016	13,856	3,772	3,401	14,552

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the non-property tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1972-73 and earlier years. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussions of "Sources of Data and Limitations."

^r Revised.

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1975, and Prior Periods

(Dollar amounts in millions)

Area	Area popu- lation, 1972 ¹	Collections, 12 months ended June			Area	Area popu- lation, 1972 ¹	Collections, 12 months ended June		
		1975	1974	Percent change			1975	1974	Percent change
ALABAMA					DISTRICT OF COLUMBIA--Continued				
Birmingham SMSA ²	778,500	(NA)	(NA)	(NA)	Washington, D.C.-Md.-Va. SMSA-- Continued				
Jefferson County.....	646,300	59.5	54.7	8.8	Arlington County, Va.....	170,000	(NA)	46.7	(NA)
Other county:					Fairfax city, Va.....	21,700	6.6	5.9	11.5
Mobile.....	323,800	21.5	17.7	21.5	Fairfax County, Va.....	482,100	145.3	130.1	11.7
ARIZONA					Falls Church city, Va.....	10,400	3.0	2.6	15.4
Phoenix SMSA (Maricopa County)...	1,053,000	237.3	216.6	9.6	Loudoun County, Va.....	40,600	10.5	9.1	15.4
Other county:					Prince William County, Va.....	125,100	31.5	26.8	17.5
Pima.....	387,000	120.2	105.2	14.3	FLORIDA				
CALIFORNIA					Fort Lauderdale-Hollywood SMSA, (Broward County).....	684,900	143.4	138.0	3.9
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,527,300	564.6	493.1	14.5	Jacksonville SMSA ²	635,500	(NA)	(NA)	(NA)
Los Angeles-Long Beach SMSA (Los Angeles County).....	6,999,600	2,699.5	2,398.5	12.5	Duval County (Jacksonville city).....	535,300	70.4	70.2	0.3
Riverside-San Bernardino-Ontario SMSA.....	1,178,500	391.4	363.0	7.8	Miami SMSA (Dade County).....	1,331,200	323.4	297.3	8.8
Riverside County.....	486,500	163.1	148.6	9.8	Orlando SMSA ²	506,200	(NA)	(NA)	(NA)
San Bernardino County.....	692,000	228.3	214.4	6.5	Orange County.....	373,800	79.4	66.2	19.9
Sacramento SMSA ²	851,300	(NA)	(NA)	(NA)	Tampa-St. Petersburg SMSA ²	1,189,000	(NA)	(NA)	(NA)
Sacramento County.....	669,400	192.1	203.7	-5.7	Hillsborough County.....	511,500	84.5	77.4	9.2
San Diego SMSA (San Diego County)	1,443,100	445.4	395.5	12.6	Pinellas County.....	580,100	92.7	53.8	72.3
San Francisco-Oakland SMSA.....	3,131,800	1,358.5	1,256.4	8.1	GEORGIA				
Alameda County.....	1,097,200	436.9	400.2	9.2	Atlanta SMSA ²	1,683,600	(NA)	(NA)	(NA)
Contra Costa County.....	572,700	276.0	257.1	7.4	Clayton County.....	113,300	23.4	18.3	27.9
Marin County.....	208,700	99.8	86.2	15.8	Cobb County.....	210,800	37.2	29.2	27.4
San Francisco city.....	690,300	302.3	283.9	6.5	De Kalb County.....	449,200	99.3	82.7	20.1
San Mateo County.....	562,900	243.5	229.0	6.3	Fulton County.....	596,800	208.3	194.3	7.2
San Jose SMSA (Santa Clara County).....	1,126,700	451.4	400.8	12.6	Gwinnett County.....	85,000	17.2	12.9	33.3
Other counties:					HAWAII				
Fresno.....	430,500	139.6	123.0	13.5	Honolulu SMSA (Honolulu city)....	660,100	98.2	96.6	1.7
Kern.....	336,000	145.1	148.8	-2.5	ILLINOIS				
COLORADO					(See also Missouri)				
Denver-Boulder SMSA ²	1,309,200	(NA)	(NA)	(NA)	Chicago SMSA.....	7,084,600	2,246.9	2,325.0	-3.4
Adams County.....	200,200	39.2	34.2	14.6	Cook County.....	5,542,400	1,707.1	1,846.9	-7.6
Arapahoe County.....	183,800	52.2	45.1	15.7	Du Page County.....	515,100	191.8	175.7	9.2
Boulder County.....	146,700	41.6	38.0	9.5	Kane County.....	260,900	70.6	78.7	-10.3
Denver city.....	511,900	142.7	130.7	9.2	Lake County.....	389,600	163.4	(NA)	(NA)
Jefferson County.....	265,200	70.6	57.3	23.2	McHenry County.....	114,400	32.5	31.1	4.5
CONNECTICUT					Will County.....	262,200	81.5	70.0	16.4
Bridgeport SMSA (Fairfield County).....	793,900	331.3	317.0	4.5	INDIANA				
Hartford SMSA (Hartford County)...	833,800	304.5	278.5	9.3	(See also Kentucky and Ohio)				
New Haven-West Haven SMSA (New Haven County).....	760,800	248.7	233.3	6.6	Gary-Hammond-East Chicago SMSA ² ..	644,100	(NA)	(NA)	(NA)
DELAWARE					Lake County.....	552,800	208.0	63.0	230.2
Wilmington, Del.-N.J.-Md. SMSA ² ..	512,400	(NA)	(NA)	(NA)	Indianapolis SMSA.....	1,127,900	359.1	212.8	68.8
New Castle County, Del.....	393,800	59.6	72.1	-17.3	Boone County.....	31,600	6.3	6.1	3.3
DISTRICT OF COLUMBIA					Hamilton County.....	57,600	12.5	11.2	11.6
Washington, D.C.-Md.-Va. SMSA ² ...	2,998,900	(NA)	(NA)	(NA)	Hancock County.....	36,300	5.9	6.9	-14.5
Washington, D.C.....	748,300	142.7	151.5	-5.8	Hendricks County.....	56,400	11.2	11.1	0.1
Montgomery County, Md.....	545,100	173.1	167.7	3.2	Johnson County.....	63,800	11.8	10.1	16.8
Prince Georges County, Md.....	694,500	153.5	149.3	2.8	Marion County.....	798,300	295.4	152.3	94.0
Alexandria city, Va.....	108,100	33.8	32.0	5.6	Morgan County.....	45,300	6.6	7.4	-10.8
FLORIDA					Shelby County.....	38,600	9.4	7.7	22.1
Fort Lauderdale-Hollywood SMSA, (Broward County).....	684,900	143.4	138.0	3.9	IOWA				
Jacksonville SMSA ²	635,500	(NA)	(NA)	(NA)	Polk County.....	295,100	94.4	86.4	9.3
Duval County (Jacksonville city).....	535,300	70.4	70.2	0.3	KANSAS				
Miami SMSA (Dade County).....	1,331,200	323.4	297.3	8.8	(See also Missouri)				
Orlando SMSA ²	506,200	(NA)	(NA)	(NA)	Sedgwick County.....	337,800	(NA)	77.0	(NA)
Orange County.....	373,800	79.4	66.2	19.9					
Tampa-St. Petersburg SMSA ²	1,189,000	(NA)	(NA)	(NA)					
Hillsborough County.....	511,500	84.5	77.4	9.2					
Pinellas County.....	580,100	92.7	53.8	72.3					
GEORGIA									
Atlanta SMSA ²	1,683,600	(NA)	(NA)	(NA)					
Clayton County.....	113,300	23.4	18.3	27.9					
Cobb County.....	210,800	37.2	29.2	27.4					
De Kalb County.....	449,200	99.3	82.7	20.1					
Fulton County.....	596,800	208.3	194.3	7.2					
Gwinnett County.....	85,000	17.2	12.9	33.3					
HAWAII									
Honolulu SMSA (Honolulu city)....	660,100	98.2	96.6	1.7					
ILLINOIS									
(See also Missouri)									
Chicago SMSA.....	7,084,600	2,246.9	2,325.0	-3.4					
Cook County.....	5,542,400	1,707.1	1,846.9	-7.6					
Du Page County.....	515,100	191.8	175.7	9.2					
Kane County.....	260,900	70.6	78.7	-10.3					
Lake County.....	389,600	163.4	(NA)	(NA)					
McHenry County.....	114,400	32.5	31.1	4.5					
Will County.....	262,200	81.5	70.0	16.4					
INDIANA									
(See also Kentucky and Ohio)									
Gary-Hammond-East Chicago SMSA ² ..	644,100	(NA)	(NA)	(NA)					
Lake County.....	552,800	208.0	63.0	230.2					
Indianapolis SMSA.....	1,127,900	359.1	212.8	68.8					
Boone County.....	31,600	6.3	6.1	3.3					
Hamilton County.....	57,600	12.5	11.2	11.6					
Hancock County.....	36,300	5.9	6.9	-14.5					
Hendricks County.....	56,400	11.2	11.1	0.1					
Johnson County.....	63,800	11.8	10.1	16.8					
Marion County.....	798,300	295.4	152.3	94.0					
Morgan County.....	45,300	6.6	7.4	-10.8					
Shelby County.....	38,600	9.4	7.7	22.1					
IOWA									
Polk County.....	295,100	94.4	86.4	9.3					
KANSAS									
(See also Missouri)									
Sedgwick County.....	337,800	(NA)	77.0	(NA)					

See footnotes at end of table.

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1975, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area popu- lation, 1972 ¹	Collections, 12 months ended June			Area	Area popu- lation, 1972 ¹	Collections, 12 months ended June		
		1975	1974	Percent change			1975	1974	Percent change
KENTUCKY (See also Ohio)					MISSOURI--Continued				
Louisville, Ky.-Ind. SMSA ²	887,700	(NA)	(NA)	(NA)	St. Louis, Mo.-Ill. SMSA ²	2,399,800	(NA)	(NA)	(NA)
Jefferson County, Ky.....	707,600	96.2	94.2	2.1	Franklin County, Mo.....	58,400	9.2	8.8	4.5
Clark County, Ind.....	80,700	7.2	(NA)	(NA)	Jefferson County, Mo.....	111,700	17.3	15.3	13.1
Floyd County, Ind.....	55,900	10.5	9.4	11.7	St. Charles County, Mo.....	101,800	19.5	17.4	12.1
LOUISIANA					St. Louis city, Mo.....	586,400	81.2	72.9	11.4
New Orleans SMSA.....	1,076,600	³ 101.5	³ 80.2	26.6	St. Louis County, Mo.....	957,100	267.7	255.9	4.6
Jefferson Parish.....	367,600	36.2	31.8	13.8	Madison County, Ill.....	253,200	43.7	86.2	-49.3
Orleans Parish (New Orleans city).....	589,000	52.5	42.1	24.7	St. Clair County, Ill.....	283,600	26.0	41.9	-38.0
St. Bernard Parish.....	54,000	(NA)	(NA)	(NA)	NEBRASKA				
St. Tammany Parish.....	66,000	6.0	4.0	50.0	Omaha, Nebr.-Iowa SMSA ²	568,800	(NA)	(NA)	(NA)
MARYLAND (See also District of Columbia)					Douglas County, Nebr.....	407,700	116.7	111.3	4.9
Baltimore SMSA.....	2,125,000	³ 391.5	³ 406.3	-3.6	NEW JERSEY (See also Pennsylvania and New York)				
Anne Arundel County.....	314,200	36.3	46.3	-21.6	Jersey City SMSA (Hudson County).	610,700	202.7	188.5	7.5
Baltimore city.....	896,900	189.5	181.6	4.4	Newark SMSA ²	2,082,000	(NA)	(NA)	(NA)
Baltimore County.....	640,400	124.5	124.8	-0.2	Essex County.....	938,800	376.9	339.8	10.9
Carroll County.....	73,700	12.9	12.5	3.2	Morris County.....	393,700	201.7	190.4	5.9
Harford County.....	123,700	19.6	19.1	2.6	Union County.....	547,600	224.1	294.7	-24.0
Howard County.....	76,100	(NA)	(NA)	(NA)	NEW BRUNSWICK--Perth Amboy- Sayreville SMSA (Middlesex County).....				
MASSACHUSETTS					Paterson-Clifton-Passaic SMSA (Passaic County).....	464,300	147.7	141.3	4.5
Boston SMSA ⁴	3,417,000	1,544.2	1,996.1	-22.6	Other counties:				
Essex County.....	649,400	255.7	317.1	-19.4	Mercer.....	315,300	114.2	104.2	9.6
Middlesex County.....	1,418,400	615.5	805.1	-23.6	Monmouth.....	478,600	192.9	188.8	2.2
Norfolk County.....	609,700	287.2	359.4	-20.1	NEW MEXICO				
Suffolk County.....	739,500	385.8	514.5	-25.0	Bernalillo County.....	337,500	48.5	46.0	5.4
Springfield-Chicopee-Holyoke SMSA	591,100	(NA)	(NA)	(NA)	NEW YORK				
Hampden County.....	462,800	150.4	197.1	-23.7	Albany-Schenectady-Troy SMSA ²	792,900	(NA)	(NA)	(NA)
Worcester SMSA (Worcester County)	644,700	238.6	235.6	1.3	Albany County.....	287,800	74.0	81.7	-9.4
Other county:					Buffalo SMSA.....	1,353,100	465.7	436.7	6.6
Bristol.....	457,200	139.7	173.3	-19.4	Erie County.....	1,117,800	406.1	376.6	7.8
MICHIGAN					Niagara County.....	235,300	59.6	60.1	-0.8
Detroit SMSA ²	4,488,900	(NA)	(NA)	(NA)	Nassau-Suffolk SMSA.....	2,597,300	1,605.9	1,381.9	16.2
Macomb County.....	645,900	209.0	185.4	12.7	Nassau County.....	1,416,800	974.7	836.8	16.5
Oakland County.....	933,800	339.4	345.0	-1.6	Suffolk County.....	1,180,500	631.2	545.1	15.8
Wayne County.....	2,660,500	795.5	720.0	10.5	New York, N.Y.-N.J. SMSA ²				
Flint SMSA ²	521,200	(NA)	(NA)	(NA)	New York City, N.Y.....	7,847,100	2,648.3	2,523.7	4.9
Genesee County.....	454,400	136.8	109.0	25.5	Rockland County, N.Y.....	239,900	171.6	134.7	27.4
Grand Rapids SMSA ²	548,500	(NA)	(NA)	(NA)	Westchester County, N.Y.....	897,400	526.5	478.0	10.1
Kent County.....	415,600	99.6	93.2	6.9	Bergen County, N.J.....	896,800	382.2	356.3	7.3
MINNESOTA					Rochester SMSA ²	968,600	(NA)	(NA)	(NA)
Minneapolis-St. Paul, Minn.-Wis. SMSA.....	1,995,800	(NA)	(NA)	(NA)	Livingston County.....	55,200	12.8	11.5	11.3
Anoka County, Minn.....	165,600	(NA)	(NA)	(NA)	Monroe County.....	714,600	242.2	231.3	4.7
Dakota County, Minn.....	151,100	53.0	44.3	19.6	Orleans County.....	37,100	9.1	7.7	18.2
Hennepin County, Minn.....	954,800	361.7	322.0	12.3	Wayne County.....	80,000	24.6	21.5	14.4
Ramsey County, Minn.....	471,800	137.5	124.5	10.4	Syracuse SMSA ²				
Washington County, Minn.....	90,700	(NA)	(NA)	(NA)	Onondaga County.....	473,900	120.1	110.1	9.1
MISSOURI					Other county:				
Kansas City, Mo.-Kans. SMSA ²	1,303,600	(NA)	(NA)	(NA)	Oneida.....	274,500	50.8	45.9	10.7
Cass County, Mo.....	43,400	7.2	3.2	125.0	NORTH CAROLINA				
Clay County, Mo.....	130,400	27.7	25.7	7.8	Charlotte-Gastonia SMSA ²	569,200	(NA)	(NA)	(NA)
Jackson County, Mo.....	660,300	129.6	121.4	6.8	Mecklenburg County.....	361,500	86.0	74.2	15.9
Platte County, Mo.....	34,500	8.6	7.8	10.3					
Johnson County, Kans.....	229,500	73.4	51.5	42.5					
Wyandotte County, Kans.....	187,400	47.1	49.4	-4.7					

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1975, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1972 ¹	Collections, 12 months ended June			Area	Area population, 1972 ¹	Collections, 12 months ended June		
		1975	1974	Percent change			1975	1974	Percent change
OHIO					PENNSYLVANIA--Continued				
Akron SMSA ²	682,200	(NA)	(NA)	(NA)	Pittsburgh SMSA.....	2,395,800	428.2	419.4	2.1
Summit County.....	551,900	128.2	(NA)	(NA)	Allegheny County.....	1,588,500	326.3	321.7	1.4
Cincinnati, Ohio-Ky.-Ind. SMSA...	1,391,500	³ 267.4	261.1	2.4	Beaver County.....	209,300	36.0	29.8	20.8
Clermont County, Ohio.....	100,100	(NA)	14.6	(NA)	Washington County.....	215,800	23.3	21.9	6.4
Hamilton County, Ohio.....	921,800	204.9	207.8	-1.4	Westmoreland County.....	382,200	42.6	46.0	-7.4
Warren County, Ohio.....	87,100	15.3	11.0	39.1	Other counties:				
Boone County, Ky.....	34,300	3.7	3.0	23.3	Berks.....	301,400	44.7	39.5	13.2
Campbell County, Ky.....	88,000	8.2	7.9	3.8	Erie.....	271,000	74.1	71.8	3.2
Kenton County, Ky.....	129,900	13.4	10.5	27.6	Lancaster.....	329,900	41.2	32.2	28.0
Dearborn County, Ind.....	30,300	6.4	6.3	1.6	RHODE ISLAND				
Cleveland SMSA.....	2,045,500	³ 545.4	550.4	-0.9	Providence-Warwick-Pawtucket				
Cuyahoga County.....	1,693,100	453.7	473.6	-4.2	SMSA ³	782,700	193.2	179.7	7.5
Geauga County.....	64,300	16.9	15.6	8.3	Bristol County.....	45,800	12.1	11.8	2.5
Lake County.....	200,400	55.9	41.2	35.7	Kent County.....	146,500	37.7	34.3	9.9
Medina County.....	87,700	(NA)	20.0	(NA)	Providence County.....	590,400	143.4	133.6	7.3
Columbus SMSA ²	1,057,700	(NA)	(NA)	(NA)	TENNESSEE				
Delaware County.....	44,500	8.9	7.5	18.7	Memphis, Tenn.-Ark.-Miss. SMSA ² ..	847,100	(NA)	(NA)	(NA)
Franklin County.....	864,500	173.8	146.8	18.4	Shelby County, Tenn.....	736,000	131.0	122.0	7.4
Pickaway County.....	41,500	7.3	7.1	2.8	Nashville SMSA ²				
Dayton SMSA.....	857,300	183.6	163.2	12.5	Davidson County (Nashville-Davidson city).....	715,700	(NA)	(NA)	(NA)
Greene County.....	127,800	21.9	15.5	41.3	Davidson city.....	447,600	87.9	88.7	-0.9
Miami County.....	87,300	15.4	11.1	38.7	Other county:				
Montgomery County.....	606,200	141.4	131.9	7.2	Knox.....	285,100	25.0	39.5	-36.7
Preble County.....	36,000	4.9	4.7	4.3	TEXAS				
Toledo, Ohio-Mich. SMSA ²	780,600	(NA)	(NA)	(NA)	Dallas-Fort Worth SMSA ²	(NA)	(NA)	(NA)	(NA)
Lucas County, Ohio.....	490,000	99.0	93.7	5.7	Collin County.....	73,400	15.1	12.3	22.8
Youngstown-Warren SMSA ²	544,100	(NA)	(NA)	(NA)	Dallas County.....	1,361,300	379.3	339.9	11.6
Mahoning County.....	306,700	64.4	53.4	20.6	Denton County.....	84,700	12.2	10.4	17.3
Other county:					Ellis County.....	48,900	6.3	5.3	18.9
Stark.....	375,600	60.9	59.1	3.0	Kaufman County.....	34,800	4.1	3.2	28.1
OKLAHOMA					Rockwall County.....	7,700	1.7	1.4	21.4
Oklahoma City SMSA ²	735,800	(NA)	(NA)	(NA)	Tarrant County.....	724,900	135.1	136.1	-0.7
Oklahoma County.....	547,600	83.6	77.6	7.7	Houston SMSA ²	(NA)	(NA)	(NA)	(NA)
Tulsa SMSA ²	559,600	(NA)	(NA)	(NA)	Brazoria County.....	112,700	40.0	36.4	9.9
Tulsa County.....	406,500	75.0	67.6	10.9	Fort Bend County.....	58,900	20.4	15.3	33.3
OREGON					Harris County.....	1,835,800	471.3	410.4	14.8
Portland, Oreg.-Wash. SMSA.....	1,036,200	³ 326.9	285.2	14.6	Liberty County.....	37,000	7.3	5.8	25.9
Clackamas County, Oreg.....	175,500	(NA)	51.1	(NA)	Montgomery County.....	64,400	15.7	12.4	26.6
Multnomah County, Oreg.....	550,400	181.4	159.6	13.7	San Antonio SMSA ²	(NA)	(NA)	(NA)	(NA)
Washington County, Oreg.....	170,900	58.5	48.4	20.9	Bexar County.....	874,300	119.7	108.7	10.1
Clark County, Wash.....	139,400	27.1	26.1	3.8	Guadalupe County.....	35,400	3.0	2.6	15.4
PENNSYLVANIA					Other county:				
Northeast Pennsylvania SMSA ²	631,500	(NA)	(NA)	(NA)	El Paso.....	373,900	55.5	42.6	30.3
Luzerne County.....	346,900	37.1	29.7	24.9	UTAH				
Philadelphia, Pa.-N.J. SMSA.....	4,877,500	1,041.0	³ 959.6	8.5	Salt Lake City-Ogden SMSA ²	744,300	(NA)	(NA)	(NA)
Bucks County, Pa.....	439,100	93.8	88.1	6.5	Salt Lake County.....	482,300	93.4	89.7	4.1
Chester County, Pa.....	287,800	59.7	56.0	6.6	VIRGINIA				
Delaware County, Pa.....	601,900	154.9	129.8	19.3	(See also District of Columbia)				
Montgomery County, Pa.....	633,000	183.0	166.6	9.8	Norfolk-Virginia Beach-Portsmouth, Va.-N.C. SMSA ²	682,600	(NA)	(NA)	(NA)
Philadelphia County (Philadelphia city), Pa.....	1,916,000	252.9	(NA)	(NA)	Norfolk city, Virginia.....	283,000	33.4	26.8	24.6
Burlington County, N.J.....	341,300	91.9	89.3	2.9					
Camden County, N.J.....	478,600	155.5	142.7	9.0					
Gloucester County, N.J.....	179,800	49.3	52.5	-6.1					

See footnotes at end of table.

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1975, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1972 ¹	Collections, 12 months ended June			Area	Area population, 1972 ¹	Collections, 12 months ended June		
		1975	1974	Percent change			1975	1974	Percent change
WASHINGTON (See also Oregon)					WEST VIRGINIA				
					Kanawha County.....	230,600	25.7	25.0	2.8
Seattle-Everett SMSA.....	1,399,600	364.0	347.4	4.8	WISCONSIN				
King County.....	1,134,800	307.7	293.7	4.8					
Snohomish County.....	264,800	56.3	53.7	4.8	Milwaukee SMSA.....	1,423,200	452.9	426.6	6.2
Other counties:					Milwaukee County.....	1,060,100	333.1	312.0	6.8
Pierce.....	405,300	75.9	68.7	10.5	Ozaukee County.....	58,600	19.7	17.2	14.5
Spokane.....	301,800	45.4	37.9	19.8	Washington County.....	67,500	22.4	18.3	22.4
					Waukesha County.....	237,000	77.7	79.1	-1.8

- Represents zero or rounds to zero.

NA Not available.

¹Population data are provisional estimates from Bureau of the Census, Current Population Reports, Series P-25, No. 517, May 1974.

²Data for the second quarter of 1975 reflect a revised sample selection. Comparative 12-month data for certain SMSA components are not available (see page 8).

³Total includes amounts estimated for those areas not reporting.

⁴Massachusetts State Economic Area C.

⁵Rhode Island State Economic Area A.

QUARTERLY TAX REPORT

List of SMSA Components For Which Data Are Not Available For Complete 12-Month Period

As indicated by the introductory text and annotations in table 2 to particular Standard Metropolitan Statistical Areas (SMSA's), local property tax collections of certain governmental units within SMSA's were not canvassed during the entire 12-month period covered by table 2. A listing of these units by SMSA is shown below.

Standard metropolitan statistical area	Area
Birmingham, Ala.....	St. Claire County, Shelby County, Walker County
Sacramento, Calif.....	Placer County, Yolo County
Denver-Boulder, Colo.....	Gilpin County
Wilmington, Del.-N.J.-Md.....	Salem County, N.J.; Cecil County, Md.
Washington, D.C.-Md.-Va.....	Charles County, Md.
Jacksonville, Fla.....	Baker County, Clay County, Nassau County, St. Johns County
Orlando, Fla.....	Osceola County, Seminole County
Tampa-St. Petersburg, Fla.....	Pasco County
Atlanta, Ga.....	Butts County, Cherokee County, Douglas County, Fayette County, Forsyth County, Henry County, Newton County, Paulding County, Rockdale County, Walton County
Gary-Hammond-East Chicago, Ind.....	Porter County
Louisville, Ky.-Ind.....	Bullitt County, Ky.; Oldham County, Ky.
Springfield-Chicopee-Holyoke, Mass.....	Hampshire County
Detroit, Mich.....	Lapeer County, Livingston County, St. Clair County
Flint, Mich.....	Shiawassee County
Grand Rapids, Mich.....	Ottawa County
Minneapolis-St. Paul, Minn.-Wis.....	Carver County, Minn.; Chisago County, Minn.; Scott County, Minn.; Wright County, Minn.; St. Croix County, Wis.
Kansas City, Mo.-Kans.....	Ray County, Mo.
St. Louis, Mo.-Ill.....	Clinton County, Ill.; Monroe County, Ill.
Omaha, Nebr.-Iowa.....	Sarpy County, Nebr.; Pottawattamie County, Iowa
Newark, N.J.....	Somerset County
Albany-Schenectady-Troy, N.Y.....	Montgomery County, Rensselaer County, Saratoga County, Schenectady County
New York, N.Y.-N.J.....	Putnam County, N.Y.
Rochester, N.Y.....	Ontario County
Syracuse, N.Y.....	Madison County, Oswego County
Charlotte-Gastonia, N.C.....	Gaston County, Union County
Akron, Ohio.....	Portage County
Columbus, Ohio.....	Fairfield County, Madison County
Toledo, Ohio-Mich.....	Fulton County, Ohio; Ottawa County, Ohio; Wood County, Ohio; Monroe County, Mich.
Youngstown-Warren, Ohio.....	Trumbull County
Oklahoma City, Okla.....	Canadian County, Cleveland County, McClain County, Pottawatomie County
Tulsa, Okla.....	Creek County, Mayes County, Osage County, Rogers County, Wagoner County
Northeast Pennsylvania, Pa.....	Lackawanna County, Monroe County
Memphis, Tenn.-Ark.-Miss.....	Tipton County, Tenn.; Crittenden County, Ark.; Desoto County, Miss.
Nashville, Tenn.....	Cheatham County, Dickson County, Robertson County, Rutherford County, Sumner County, Williamson County, Wilson County
Dallas-Fort Worth, Texas.....	Hood County, Johnson County, Parker County, Wise County
Houston, Texas.....	Waller County
San Antonio, Texas.....	Comal County
Salt Lake City-Ogden, Utah.....	Davis County, Tooele County, Weber County
Norfolk-Virginia Beach-Portsmouth, Va.-N.C.....	Chesapeake city, Va.; Portsmouth city, Va.; Virginia Beach city, Va.; Currituck County, N.C.

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Table 3. Collections of Selected State Taxes, Second Quarter of 1975 and Prior Periods

State	General sales and gross receipts				Motor fuel sales			
	2d quarter 1975 (thousand dollars)	12-month periods			2d quarter 1975 (thousand dollars)	12-month periods		
		Year ended June 1975 (thousand dollars)	Percent change from--			Year ended June 1975 (thousand dollars)	Percent change from--	
			Year ended March 1975	Year ended June 1974			Year ended March 1975	Year ended June 1974
United States, total ¹	6,417,358	24,681,709	1.6	9.6	2,083,419	8,251,277	0.2	0.8
Alabama.....	87,410	346,963	1.6	10.9	37,532	148,189	0.1	-0.1
Alaska.....	(X)	(X)	(X)	(X)	4,472	18,015	² 6.9	² 31.1
Arizona.....	102,115	397,349	5.7	29.0	26,562	101,623	4.3	³ 16.4
Arkansas.....	53,032	211,273	0.9	10.1	27,303	108,152	0.4	1.2
California.....	827,270	3,379,207	3.6	26.6	176,905	743,732	0.9	-0.1
Colorado.....	62,359	274,971	0.6	10.8	20,259	91,308	-0.5	-0.2
Connecticut.....	88,975	417,797	⁴ -3.2	⁴ -6.6	34,994	138,471	1.3	1.4
Delaware.....	(X)	(X)	(X)	(X)	8,468	29,707	6.9	8.5
District of Columbia.....	31,442	113,685	1.0	7.2	4,892	19,419	0.7	-0.2
Florida.....	306,210	1,199,520	-0.8	0.3	95,535	362,515	1.3	1.4
Georgia.....	144,477	563,660	0.5	4.9	57,766	228,159	0.1	-1.3
Hawaii.....	75,040	287,218	3.7	17.5	⁵ 5,988	21,218	6.4	8.1
Idaho.....	19,543	79,110	1.7	13.3	9,458	41,077	1.5	5.7
Illinois.....	370,854	1,497,126	0.8	8.3	90,498	374,414	-0.3	-1.4
Indiana.....	211,866	850,933	-3.1	0.5	62,332	242,875	0.5	3.8
Iowa.....	66,399	299,223	3.9	11.5	27,853	118,923	-0.5	-0.7
Kansas.....	67,182	263,732	2.4	12.4	27,810	94,295	1.7	-1.7
Kentucky.....	92,786	371,819	1.7	11.3	43,208	168,747	-0.9	1.7
Louisiana.....	95,813	364,971	2.6	9.1	38,636	152,730	2.1	3.7
Maine.....	29,475	137,370	-2.5	3.5	11,837	50,610	0.3	0.8
Maryland.....	146,800	396,006	2.9	0.3	44,899	176,871	1.3	2.8
Massachusetts ⁶	77,159	252,945	1.9	-2.0	58,285	179,913	0.1	-0.6
Michigan.....	⁶ 254,009	⁷ 1,177,000	-5.2	-0.9	98,252	397,261	-0.1	-0.9
Minnesota.....	96,663	⁸ 382,859	1.4	10.2	⁹ 34,781	⁹ 144,189	0.9	0.5
Mississippi.....	94,484	379,746	-0.1	6.6	43,447	124,121	-1.7	-0.8
Missouri.....	121,093	477,620	1.4	10.4	48,226	183,780	-5.3	-8.5
Montana.....	(X)	(X)	(X)	(X)	7,870	36,469	0.5	2.9
Nebraska.....	33,264	142,020	1.6	10.9	20,176	81,127	0.9	-2.0
Nevada.....	21,938	90,119	2.1	10.0	6,438	25,782	1.8	-7.4
New Hampshire.....	(X)	(X)	(X)	(X)	8,609	35,971	-1.2	-3.9
New Jersey.....	206,681	⁶ 770,381	⁶ 2.6	⁶ 9.5	74,535	⁶ 280,939	⁶ 3.2	⁶ 4.7
New Mexico.....	52,350	214,407	2.5	17.5	14,203	56,778	1.5	3.5
New York.....	504,643	2,014,872	0.7	6.6	128,395	493,334	-3.2	-2.6
North Carolina.....	106,344	424,022	-0.2	3.3	66,155	265,740	-1.0	-1.1
North Dakota.....	19,682	94,458	1.4	16.4	6,579	26,883	5.8	3.0
Ohio.....	227,106	924,935	-0.1	5.2	87,312	371,405	1.6	1.6
Oklahoma.....	41,496	163,196	2.4	16.7	28,356	111,236	0.9	0.1
Oregon.....	(X)	(X)	(X)	(X)	19,934	81,696	0.3	-0.1
Pennsylvania.....	383,637	1,271,015	1.2	6.8	113,816	455,399	¹⁰ 2.2	¹⁰ 6.9
Rhode Island.....	26,263	103,431	-0.2	2.9	7,982	31,828	¹¹ 0.4	¹¹ -0.1
South Carolina.....	86,077	337,711	0.9	7.3	32,859	127,903	0.9	0.5
South Dakota.....	22,244	84,741	5.6	11.7	7,131	29,750	1.2	-2.5
Tennessee.....	120,526	478,229	0.5	6.0	43,934	173,528	-0.1	-0.6
Texas.....	310,152	1,240,051	3.7	11.9	101,654	393,907	1.3	0.8
Utah.....	41,303	174,333	5.9	16.3	10,890	48,417	0.3	1.8
Vermont.....	5,736	26,524	-2.4	0.1	5,257	21,702	0.2	-0.6
Virginia.....	91,341	361,332	-0.3	7.2	59,280	246,814	2.5	2.8
Washington.....	347,980	871,835	3.3	11.2	36,079	161,516	-0.3	2.1
West Virginia.....	⁹ 7,709	⁶ 343,297	⁶ 9.0	⁶ 29.8	17,482	72,972	-1.3	-3.2
Wisconsin.....	160,562	471,306	-5.7	-1.3	38,533	156,115	0.3	0.2
Wyoming.....	19,310	71,076	7.0	30.2	4,654	23,171	2.3	-4.2

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, Second Quarter of 1975 and Prior Periods—Continued

State	Individual income				Motor vehicle and operators' licenses			
	2d quarter 1975 (thousand dollars)	12-month periods			2d quarter 1975 (thousand dollars)	12-month periods		
		Year ended June 1975 (thousand dollars)	Percent change from--			Year ended June 1975 (thousand dollars)	Percent change from--	
			Year ended March 1975	Year ended June 1974			Year ended March 1975	Year ended June 1974
United States, total ¹	5,492,281	18,962,519	4.3	11.2	991,676	3,909,818	-	4.6
Alabama.....	⁶ 48,683	⁶ 189,218	3.5	(¹²)	2,290	35,581	-1.2	1.7
Alaska.....	20,805	88,344	² 12.3	² 79.5	5,973	9,939	² 17.2	² 40.9
Arizona.....	52,757	152,537	-3.3	22.1	10,598	37,578	-4.7	11.1
Arkansas.....	48,223	126,192	0.8	10.5	6,392	40,678	0.8	3.2
California.....	886,551	2,515,627	¹³ 20.6	¹³ 39.5	44,726	340,027	3.1	1.8
Colorado.....	73,966	280,498	2.5	12.0	9,189	37,527	-2.9	3.5
Connecticut.....	8,721	13,578	-18.3	¹⁴ -27.8	20,098	52,500	1.8	-1.7
Delaware.....	43,192	133,759	18.8	23.3	4,768	17,063	0.2	-1.1
District of Columbia.....	39,891	142,864	-2.8	-0.1	2,513	13,140	-8.3	-6.1
Florida.....	(X)	(X)	(X)	(X)	13,765	206,607	-0.7	3.3
Georgia.....	106,415	373,917	0.9	10.0	19,370	44,162	-2.8	-7.2
Hawaii.....	44,811	168,670	3.8	11.2	(X)	(X)	(X)	(X)
Idaho.....	35,340	91,244	15.3	26.4	7,355	23,927	4.5	7.7
Illinois.....	318,299	1,136,918	2.5	8.6	40,745	316,038	0.9	8.1
Indiana.....	89,713	400,793	0.5	22.2	28,846	76,862	3.0	17.6
Iowa.....	93,978	358,898	2.4	12.0	17,853	106,110	-5.1	5.9
Kansas.....	65,937	170,135	6.9	15.6	9,937	47,601	1.9	3.6
Kentucky.....	60,671	249,449	2.9	17.5	17,594	42,953	-5.6	7.9
Louisiana.....	45,041	108,870	22.9	6.7	17,125	29,388	2.4	-15.1
Maine.....	12,471	44,603	1.9	14.3	2,884	20,355	-3.9	-4.4
Maryland.....	196,607	670,360	6.5	16.8	29,325	74,982	-1.5	2.5
Massachusetts ⁶	318,944	1,000,073	+0.4	3.0	16,920	59,552	11.2	7.3
Michigan.....	118,916	845,408	-4.7	-12.6	41,595	170,773	-3.3	-0.2
Minnesota.....	204,703	⁸ 815,459	3.9	16.3	23,345	88,198	20.7	(¹⁵)
Mississippi.....	36,127	85,055	10.4	3.1	2,693	25,545	-1.6	3.0
Missouri.....	103,836	314,658	3.2	-0.6	21,443	93,860	0.1	-6.2
Montana.....	31,970	88,600	5.4	12.1	2,479	10,393	-0.5	2.3
Nebraska.....	19,230	78,436	1.8	¹⁶ -1.1	6,639	33,998	2.9	1.2
Nevada.....	(X)	(X)	(X)	(X)	2,737	15,435	-3.2	5.7
New Hampshire.....	(¹⁷)	8,761	(¹⁷)	(¹⁷)	5,940	18,291	-2.0	-2.4
New Jersey.....	8,983	45,942	-0.2	4.3	33,217	⁶ 156,536	⁶ -3.5	⁶ -2.5
New Mexico.....	22,072	56,576	2.3	-1.6	7,701	31,041	11.6	24.8
New York.....	938,677	3,673,884	2.4	7.2	⁵ 59,500	² 288,969	-0.7	3.2
North Carolina.....	119,495	549,928	-1.6	9.0	8,558	87,035	-0.9	0.4
North Dakota.....	36,453	67,649	18.8	¹⁸ 39.1	8,342	18,267	0.8	5.5
Ohio.....	144,413	481,785	3.2	14.9	50,716	201,034	-2.6	¹⁹ 54.7
Oklahoma.....	73,615	176,208	18.9	38.4	25,665	91,512	1.2	3.8
Oregon.....	150,806	427,002	11.7	21.2	14,621	73,556	-7.4	-4.5
Pennsylvania.....	285,289	995,410	²⁰ -2.3	²⁰ -10.8	58,539	201,381	1.0	8.1
Rhode Island.....	24,945	79,632	1.0	7.7	5,415	15,915	-12.2	-0.1
South Carolina.....	45,499	210,895	-1.2	9.4	9,931	23,435	26.0	1.4
South Dakota.....	(X)	(X)	(X)	(X)	6,628	14,825	7.3	16.8
Tennessee.....	13,393	18,435	7.0	12.0	55,321	81,529	-0.5	-0.1
Texas.....	(X)	(X)	(X)	(X)	140,440	232,437	0.4	4.4
Utah.....	33,976	104,920	4.4	16.5	2,683	14,920	2.4	-4.0
Vermont.....	12,868	55,141	-2.2	4.7	5,772	15,814	0.6	0.6
Virginia.....	161,025	547,127	2.7	16.8	23,336	83,953	-4.2	12.9
Washington.....	(X)	(X)	(X)	(X)	6,006	65,179	-2.5	7.0
West Virginia.....	38,167	119,236	7.5	19.8	⁶ 11,130	⁶ 31,754	⁶ -5.2	⁶ -6.5
Wisconsin.....	296,698	842,689	-0.6	4.9	20,929	88,977	0.5	4.1
Wyoming.....	(X)	(X)	(X)	(X)	4,602	15,826	2.5	23.7

Note: Differences between collections of successive periods may arise from any of numerous factors. See text discussion of these factors.

- Represents zero or rounds to zero. X Not applicable.

¹The totals exclude amounts reported for the District of Columbia, which appear here for convenient reference in relation to corresponding data for individual State governments, and are included as local rather than State tax revenue in table 1. ²Tax receipts growth reflects expanded economic activity. ³Increased tax rate from 7 to 8 cents per gallon, effective September 1, 1974. ⁴Rate reduced from 7 percent to 6.5 percent, effective July 1, 1973, and from 6.5 percent to 6 percent, effective May 1, 1974. ⁵Increased tax rate from 5 to 8.5 cents per gallon effective May 1, 1975. ⁶Estimated. Actual figures and percentages not available. ⁷The 4 percent sales tax on food and prescription drugs was repealed on January 1, 1975. ⁸Revised. ⁹Increased tax rate from 7 to 9 cents per gallon effective June 1, 1975. ¹⁰Increased tax rate from 8 to 9 cents per gallon effective September 1, 1974. ¹¹Increased tax rate from 8 to 10 cents per gallon effective June 1, 1975. ¹²Not computed, since prior figures included both corporate and individual income tax collections. ¹³Refunds paid in 1974 included adjustments for tax years ending after December 31, 1971, based on an amendment requiring that income taxes withheld during any calendar year only be allowed as a credit against the tax levied for the calendar year with respect to which such amounts were withheld. ¹⁴Tax applicable to only 50 percent of capital gains, instead of 100 percent, and tax on dividends and interest repealed, effective calendar year 1973. ¹⁵Not computed, due to change in classification of taxes. ¹⁶Reflects a reduction in the State tax rate, as imposed on the adjusted Federal income tax liability, from 13 percent in 1973 to 11 percent in 1974. ¹⁷Since declared unconstitutional by U.S. Supreme Court in March 1975, income tax liability, from 13 percent in 1973 to 11 percent in 1974. ¹⁸Increase due in part to new tax base and rates effective calendar year 1973. ¹⁹Increase reflects changes in reporting procedures during 1974. ²⁰Decreases during these periods reflect rate changes and poverty exclusions.